

**Connecticut State Board of Accountancy
Meeting Minutes
June 24, 2016**

The meeting was called to order by Chairman John H. Schuyler, CPA, at 10:05 A.M. at the Connecticut State Board of Accountancy, Second Floor Conference Room, 30 Trinity Street, Hartford, Connecticut.

Board Members Present:	John H. Schuyler, Chairman Marcia L. Marien Peter J. Niedermeyer Timothy F. Egan	Certified Public Accountant Certified Public Accountant Certified Public Accountant Certified Public Accountant
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Board Members Absent:	Dannell R. Lyne Martha S. Triplett, Esq. Karla H. Fox, Esq. Mark Aronowitz	Certified Public Accountant Public Member Public Member Public Member
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Board Vacancies:	Public Member
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SOTS Staff Present:	James Spallone, Deputy Secretary Tina Prakash Blanche Tucker	Thomas Miano Diana Theriault
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DCP Staff Present:	Commissioner Jonathan Harris Michelle Seagull, Deputy Commr. Julianne Avallone, Legal Director Jason Cohen, Dir. of Operations Howard Osden	Richard M. Hurlburt, Director Frank Virnelli, Manager Michael Elliott, Director Robin Washbond Denise Diaz
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Public Present:	Art Renner, CPA, Executive Director, CT Society of CPAs Mark Zampino, Public Affairs Director, CT Society of CPAs Robert Boudreau, President, CT Society of CPAs
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Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 165 Capitol Avenue, Hartford, CT 06106
Richard M. Hurlburt, Director: dcp.occupationalprofessional@ct.gov for minutes and agenda items
Agency Web site: www.ct.gov/dcp
Licensing/Certification: dcp.licenseservices@ct.gov
Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Mr. Peter Niedermeyer made a motion to approve the minutes of the May 12, 2016 board meeting. The motion was seconded by Ms. Marcia Marien. All present board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

None

ADMINISTRATIVE UPDATES

- Deputy Secretary James Spallone provided an update on the budget and transition. The Office of the Secretary of the State has been capturing all information and requests related to the State Board of Accountancy. All SBOA related inquiries will be forwarded to DCP. Hard copies, furnishings and files were transferred to DCP almost entirely by June 26, 2016.
- Chairman Schuyler- Dan Dustin of NASBA has plans to meet with DCP to discuss all of the services available for issues that may arise regarding CT Laws and Regulations, policies, etc.,(scheduling in the works) Board members will be invited to the meeting.

OLD BUSINESS

- Consideration of Amber Tucker's request for a change in the wording used on the settlement letter. Background: Her firm paid for renewals and she assumed that they were automatically renewing her CPA license and was holding herself out as a CPA in CT, but did not have the right to because it had not been renewed. There was a settlement with a significant penalty. Ms. Tucker stated that it was an innocent mistake and asked that the wording in the settlement letter be changed.
Ms. Marcia Marien made a motion to extend all Amber Tucker's deadlines from June 30, 2016 until August 31, 2016. The motion was seconded by Mr. Timothy Egan. All present board members voted in favor.
- Alternate experience requirements and CPA status. Policy is unclear. Chairman Schuyler suggested Dan Dustin help DCP research this and other issues. Chairman Schuyler suggested forming a committee and he volunteered to be on the committee.

NEW BUSINESS

- Michelle Seagull, Deputy Commissioner of DCP - Introduced DCP staff present and brief description of the unit and responsibilities. Chairman Schuyler asked if there is a designated liaison to attend conferences and maintain working relationships.
- Mr. Spallone mentioned that board members, Mark Aronowitz and Martha Triplett are in a conference in Denver. Also, Sonia Asare was a member of the directors and the councils section of NASBA.
- Annual CPE compliance, Chairman Schuyler - the issue is a subset of people who need to be audited first because they failed last year. Ms. Seagull suggests a later discussion on the topic.
- Presented by Chairman Schuyler – CT does not have a clear statute or regulatory language regarding experience required for reciprocity. Is experience for reciprocity years from when they passed the exam or years from when they were licensed? Chairman Schulyer requested that this matter be placed on the agenda for the August meeting to establish a policy or interim board policy in anticipation of adding to the regulations. Ms. Marcia Marien made a motion to table this matter to the August meeting.
- Chairman Schuyler discussed an issue with plaintiffs or respondents delaying the system when hearings are required (ex. cancelling meetings). Ms. Avallone, says DCP has quick turnaround (attorneys that have subject matter expertise).
- Ms. Avallone, asked the board about their experience with the step down process; when a board member recuses himself to work on an enforcement issue as a subject matter expert. Commissioner Jonathan Harris, using a team to focus on legislative regulations team to start process before session.
- Chairman Schuyler, important relationships to maintain NASBA (Dan Dustin), CT Society, Department of Labor, IRS, AICPA (need individual contacts) and said Sonia will transfer to DCP the contact information.
- Ms. Marcia Marien commented that budget cut to zero, dues that are owed to NASBA to give exam. Chairman Schuyler, spoke to Dan who said that dues will be covered by the exam fees, will not be short for dues.
- Chairman Schuyler discussed peer review. For the past 25-30 years the accounting profession has had a peer review. Every firm that does test work (audits, reviews) has to hire a firm every 3 years that has met certain qualifications to review their reporting and work papers for quality. The peer review process in inconsistent. Chairman Schuyler tabled this discussion to a future meeting.

EXAMINATION AND LICENSING

Examination and licensing matters are postponed until the transition of the State Board of Accountancy to the Department of Consumer Protection is complete.

ENFORCEMENT AND COMPLAINTS

Enforcement and complaint matters are postponed until the transition of the State Board of Accountancy to the Department of Consumer Protection is complete.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

- Art Renner, the Executive Director of the Connecticut State Society of CPA's introduced the new president of CT CPA, Robert Boudreau. The Society is receiving many phone calls with questions. Tina will get info from CT Society to put into spreadsheet for DCP.
- Attorney Dan Spectra appeared today and represents William Auclair who has an enforcement grievance, 2016-103 (He submitted 2000 plus pages of evidence). Attorney Spectra wanted the contact information of the person who handles grievances during the transition period. Mr. Virnelli from DCP gave Attorney Spectra his contact information.
- Art Renner commented on a problem at the Prometric site in May, people were turned away from exams, have to reschedule exam and they are running against the clock. Next available date is in Wooster in July. People will also request and extension for the CPA which is due by June 30th, license due December 31st.

ADJOURN

Mr. Peter Niedermeyer made a motion to adjourn the meeting at 11:15 A.M. Ms. Marcia Marien seconded the motion. All present board members voted in favor.

Next scheduled meeting: August 4, 2016 – 10:00 A.M. – Room G-38, State Office Building, 165 Capitol Ave, Hartford, CT.